



U.S. Department
of Transportation
**National Highway
Traffic Safety
Administration**

400 Seventh Street, S.W.
Washington, D.C. 20590

SEP 17 2004

Mr. Hirdaki Matsubara
President
Pioneer Entertainment, Inc.
2265 East 220th street
Long Beach, CA 90810-1638

NVS-215 Ira
03E-035

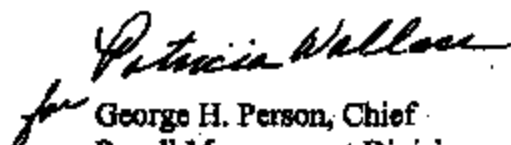
Dear Mr. Matsubara:

We have completed a review of the quarterly status reports for the second quarter of 2004. According to our records, owners of the affected equipment of safety recall 03E-035 concerning stereo amplifiers were notified on July 9, 2003. Therefore, Pioneer Entertainment, Inc.'s (Pioneer Entertainment) fourth quarterly report was due in this office on or before July 30, 2004, however, to date we have not received this report.

If Pioneer Entertainment believes that it sent in this report, please provide a copy. If your company believes that no reports are required, please explain the reason. Please provide your response by October 6, 2004.

You may fax the report to Mrs. Kelly Schuler at (202) 366-7882. If you have any questions concerning this matter, please contact Kelly at (202) 366-5227.

Sincerely,


for George H. Person, Chief
Recall Management Division
Office of Defects Investigation
Enforcement



DOT AUTO SAFETY HOTLINE
888-DASH-2-DOT
888-327-4238